



STATE OF DELAWARE DEPARTMENT OF INSURANCE
PREMIUM TAX AND FEES REPORT
FOR THE CALENDAR YEAR 2004, DUE MARCH 1, 2005

Original Report ☐

Amended Report ☐

DOMESTIC

TAX DEPARTMENT MAILING ADDRESS AND COMPANY INFORMATION

Company Name:

Premium Tax Contact Person:

Contact E-mail:

Tax Dept. Phone and Ext.:

Tax Department Address:

City – State – Country – Zip + 4:

Federal E.I.N. #:

N.A.I.C. #:

N.A.I.C. Group #:

State of Domicile (abbr.):

Has this Company written any Wet Marine
and Transportation insurance in the United
States in any of the past 3 years? (Check one)

Yes ☐

No ☐

IMPORTANT: If Company Name, Employer Identification Number (EIN), NAIC Number, NAIC Group, or any other Company Information changed during the year; you must complete the Historical Information Section on Page 4.

If this address or any other Company information changed during the calendar year, Check this Box → ☐

Was payment for these taxes and/or fees sent
electronically via ACH Credit? (Check one)

Yes ☐

No ☐

If claiming overpayment on Line 20, Check this Box → ☐

IMPORTANT: If claiming overpayment, DO NOT apply overpayment amount to
quarterly tax liability. The State of Delaware will issue a refund check to Company.

\$

Pay amount listed on Line 19.

Make check payable to "Delaware Insurance Dept."

NOTE: Authorization Agreement approval required for ACH Credit Option

PREMIUM TAX SUMMARY FOR CALENDAR YEAR 2004

GROSS DIRECT PREMIUM INCOME Must equal data reported on State Business Page (Statutory Page 14) of Annual Statement

1. Life Premiums	\$	1
2. Accident and Health Premiums	\$	2
3. Property, Casualty, Surety and Title Premiums	\$	3
4. Worker's Compensation / Employer's Liability Premiums	\$	4
5. TOTAL – All Gross Direct Premium Income	\$	5
6. Premium Tax Rate (2%)	X .02	6
7. TOTAL Premium Tax eligible for Guaranty Fund Assessment Credit	\$	7
8. LESS: Life & Health Insurance Guaranty Fund Assessment Credit	\$ ()	8
9. LESS: Property & Casualty Insurance Guaranty Fund Assessment Credit	\$ ()	9
IMPORTANT: Guaranty Fund Credits may not reduce premium tax liability to less than zero.		
10. NET Premium Tax Due (Line 7 less Line 8 and/or Line 9) Tax liability may not be < \$0.00. If less than "0", enter "0".	\$	10

OTHER TAXES, FEES AND/OR CREDITS

11. Domestic Insurer's Privilege Tax	\$	11
12. Foreign Insurer's Retaliatory Tax and Fees	\$ NOT APPLICABLE	12
13. Employer/Trust Owned Life Insurance Premium Tax	\$	13
14. Annual Continuation Fees (a) Certificate of Authority / Renewal Fee (RRGs enter \$50.00)	\$ 100.00	14
(b) Annual Statement Filing	\$ 100.00	14
15. Delaware Insurance Fraud Prevention Bureau Annual Fee	\$ 550.00	15
16. Credit Due from Travelink Program	\$ ()	16
17. TOTAL Taxes, Fees and/or Credits Due (Lines 10 thru 16)	\$	17
18. LESS: Quarterly Tax Prepayments		
a) April 15, 2004	\$	
b) June 15, 2004	\$	
c) September 15, 2004	\$	
d) December 15, 2004	\$	
e) TOTAL Prepaid during 2004 (Sum Lines 18a thru 18d)	\$ ()	18
19. NET AMOUNT DUE	\$	19
Attach payment for this amount. →		
20. REFUND	\$ ()	20
IMPORTANT: A Refund Check will be sent to the Company. DO NOT apply this amount to future tax liability. →		

**DOMESTIC INSURERS' PRIVILEGE TAX
PART I – INSTRUCTIONS AND WORKING FORM**

DELAWARE DOMESTIC INSURERS WHO WRITE 50% OR MORE OF THEIR BUSINESS ON PERSONS OR PROPERTY LOCATED WITHIN THE STATE OF DELAWARE SHALL BE EXEMPT FROM PAYMENT OF THE PRIVILEGE TAX PURSUANT TO 18 Del. C., §703 (c).

Line 1 "Net Premium Income" amount shall be taken from Annual Statement:

P & C	Direct	Page 8, Part 1B, Column 1, Line 34	\$	
	Assumed	Page 8, Part 1B, Columns 2 and 3, Line 34	\$	\$
L & H	Direct	Page 67, Schedule T, Column 2 plus Column 4, Line 95	\$	
	Assumed	Page 67, Schedule T, Column 2 plus Column 4, Line 97	\$	\$
Total Net Premium Income			Enter this amount on Part II, Line 1 →	\$

Line 2 "Investment Income" amount shall be taken from Annual Statement:

P & C:	Page 12, Column 2, Line 10	\$	
L & H:	Page 8, Column 2, Line 10	\$	
Total Investment Income		Enter this amount on Part II, Line 2 →	\$

Line 3 TOTAL Net Premium Income and Investment Income.

Line 4 "Annual Privilege Tax" amount taken from the following Tax Table:

IF ANNUAL GROSS RECEIPTS ON LINE 3 ARE:

THE ANNUAL PRIVILEGE TAX SHALL BE:

Under \$1,000,000	EXEMPT
\$1,000,000 to \$5,000,000	\$10,000
\$5,000,001 to \$10,000,000	\$25,000
\$10,000,001 to \$20,000,000	\$45,000
\$20,000,001 to \$30,000,000	\$65,000
\$30,000,001 to \$40,000,000	\$85,000
Over \$40,000,000	\$95,000

Line 5 "Credit for 2nd and 3rd Affiliates" if applicable as defined below, subtract from Line 4.

In the case of Domestic Insurers with one, two, or three Domestic Insurer Affiliates, only the Affiliate with the largest annual gross receipts as defined above shall be subject to the annual Privilege Tax imposed. Any affiliates exceeding the three in number shall **each** be subject to the annual Privilege Tax

Line 6 "Employee Services Performed": (a) For each \$100,000 of gross salaries, wages, and other compensation paid by the Domestic Insurer and its affiliates for employee services performed within Delaware, the Domestic Insurer shall be entitled to a credit of \$1,500 for such year, (b) For Domestic Insurers that do not maintain their principal offices in the State of Delaware, the amount of tax due may not be reduced to less than \$15,000.

NOTE: When taking this credit, a copy of Form W-3 or year-end payroll reports MUST be attached for verification.

Line 7 NET Privilege Tax Due: Line 4 less Lines 5 and 6. Enter this amount on Page 1, Premium Tax Summary, Line 11.

**DOMESTIC INSURER'S PRIVILEGE TAX
PART II – SUMMARY AND TAX CALCULATION**

1. Net Premium Income	\$	1
2. Investment Income	\$	2
3. Annual Gross Receipts – Sum Lines 1 & 2	\$	3
4. TOTAL Annual Privilege Tax (from Tax Table listed in Part I)	\$	4
5. Credit for 2 nd and 3 rd Affiliates	\$ ()	5
6. Credit for Employee Services performed within Delaware	\$ ()	6
7. NET Amount of Annual Privilege Tax Due	Enter this amount on Page 1, Premium Tax Summary, Line 11 → \$	7

If claiming exemption as a second or third affiliate, indicate

EIN # and name of company actually paying privilege Tax: EIN #:

Name:

**REPORT OF GROSS PREMIUMS FOR
STATE SUPPORT OF FIRE COMPANIES, AMBULANCE AND RESCUE ORGANIZATIONS**

➤➤➤ **THIS IS NOT A TAX** <<<

As with all forms in this tax report, the President and Secretary verify its accuracy and completeness.

- Every company receiving premiums for insurance coverage in Delaware under the property and casualty lines listed, must complete Part I and Part II of this report. (18 Del. C., §705(a))
- Every company receiving premiums for life, accident or health insurance coverage of all types in Delaware must complete Part III of this report. (18 Del. C., §713)
- The State uses this information to determine the amount of financial support that volunteer fire companies and nonprofit ambulance and rescue services providers receive from the State.

INSTRUCTIONS

- PART I:** Copy corresponding line number figures from State Page, [Exhibit Of Premiums And Losses (Statutory Page 14 Data)], page 26, Column 2.
- PART II:** Each insurer MUST show what portion of the total gross direct premiums listed in PART I is allocable to each of the four geographical subdivisions within the state of Delaware. Allocations are to be determined by **location of risk**.
- PART III:** Line 1: Enter corresponding Delaware figure from Schedule T (page 67), Column 2.
Line 2: Enter amount listed on Page 4, WF T-8 Summary Form, Line 3
Line 3: Enter corresponding Delaware figure from Schedule T (page 67), Column 4.

STATE SUPPORT OF FIRE COMPANIES

Based on Property and Casualty Premiums Written as Reported on State Page

PART I GROSS DIRECT PREMIUMS, LESS RETURN PREMIUMS BY LINE OF AUTHORITY

1. Fire	\$	1
2.1. Allied Lines	\$	2.1
2.2. Multiple Peril Crop	\$	2.2
2.3. Federal Flood	\$	2.3
3. Farmowners Multiple Peril	\$	3
4. Homeowners Multiple Peril	\$	4
5.1. Commercial Multiple Peril (non-liability portion)	\$	5.1
8. Ocean Marine (other than Wet Marine & Transportation)	\$	8
9. Inland Marine (other than Wet Marine & Transportation)	\$	9
12. Earthquake	\$	12
21.1. Private Passenger Auto Physical Damage	\$	21.1
21.2. Commercial Auto Physical Damage	\$	21.2
22. Aircraft (all perils)	\$	22
TOTAL	\$	T

PART II PREMIUM DISTRIBUTION BY LOCATION OF RISK

City of Wilmington	\$	W
New Castle County (outside City of Wilmington)	\$	NC
Kent County	\$	K
Sussex County	\$	S
PART I TOTAL MUST EQUAL PART II TOTAL	\$	T

STATE SUPPORT OF AMBULANCE AND RESCUE ORGANIZATIONS

Based on Life, Accident and Health Premiums Written as Reported on Schedule T

PART III ALL GROSS DIRECT PREMIUMS

1. Life (Do Not include Annuities)	\$	1
2. Employer/Trust Owned Life Insurance (Sum Total Delaware Premiums for all Cases)	\$	2
3. Accident and Health	\$	3
TOTAL	\$	T

TRAVELINK PROGRAM TAX CREDIT FORM

See Title 30, Del. C., §2030 ET SEQ for details.

As used in this section, TC is the amount of Tax Credit; CTG is the number of commuter trips generated, defined herein as the annualized number of employees reporting and departing from the place of employment during the peak travel periods; CTR is the number of commuter trip reductions, defined herein as the number of employees participating in a Delaware Department of Transportation Certified Travelink Program for at least 30 days of the applicable tax year; and DC is the employer's allowable direct costs. The credit granted under this law shall be the product of either equation described below; whichever is less. **Enter the amount from either Line 1 OR Line 2 on Page 1, Premium Tax Summary Form, Line 16.**

- | | | |
|------------------------|----|----------|
| 1. TC + (CTR/CTG) x DC | OR | \$ _____ |
| 2. TC + CTR x \$250 | | \$ _____ |

EMPLOYER OWNED/TRUST OWNED LIFE INSURANCE WF T-8 SUMMARY FORM

Only companies writing this type of business as defined in 18 Del. C., §2704 should complete Working Form T-8. Complete Working Form T-8 for each case. Sum the amounts from all cases for Lines 2, 5, and 6 on Working Form T-8 and transfer the total amounts from each Line to this Form.

- | | | |
|---|---|----------|
| 1. TOTAL NUMBER OF CASES | _____ | |
| 2. TOTAL PREMIUM AMOUNT (Sum Line 2 for all cases) | | \$ _____ |
| 3. TOTAL DELAWARE PREMIUM AMOUNT (Sum Line 5 for all cases) | Enter this amount on Page 4, Part III, Line 2 → | \$ _____ |
| 4. TOTAL PREMIUM TAX DUE (Sum Line 6 from all cases) | Enter this amount on Page 1, Premium Tax Summary, Line 13 → | \$ _____ |

COMPANY HISTORICAL INFORMATION

Complete All Applicable Sections ONLY If There Was A Change During Calendar Year 2004.

- Effective ____ / ____ / ____, the Insurer received **NEW** authorization to do business in the State of Delaware.
- Effective ____ / ____ / ____, the Insurer changed its **STATE OF DOMICILE** from the state of: _____ to the state of: _____
- Effective ____ / ____ / ____, the Insurer changed its **NAME** from its former name of: _____
- Effective ____ / ____ / ____, the Insurer changed its **E.I.N.** from: _____ to: _____
- Effective ____ / ____ / ____, the Insurer changed its **N.A.I.C. #** from: _____ to: _____
- Effective ____ / ____ / ____, the Insurer **acquired** Delaware business by way of (circle one) **Merger** or **Assumption Agreement** with another Insurer known as _____ NAIC #: _____
- Effective ____ / ____ / ____, the Insurer **ceded** essentially all Delaware business by way of (circle one) **Merger** or **Assumption Agreement** with another Insurer known as _____ NAIC #: _____ And further (Check one) _____ Remains an insurance corporation admitted in Delaware OR _____ Has surrendered its Delaware Certificate of Authority

➤➤➤ **ALL COMPANIES MUST COMPLETE THIS SECTION** ⚡⚡⚡

AFFIDAVIT

In accordance with 18 Del. C., §702 (a), the Premium Tax and Fees Report shall be verified by the oath or affirmation of the president or secretary or other responsible officer of the insurer, duly administered by a person authorized to administer oaths.

STATE of _____, COUNTY of _____, on this _____ day of _____ 2005, before me, the subscriber, personally appeared _____ (PRESIDENT), and _____ (SECRETARY) of the above named Insurer who being duly sworn (or affirmed) deposes and says that this report and all schedules are true, correct, and complete.

Company Officer Signature

Title

Company Officer Signature

Title

(Company Seal)

If signed by Company Officer other than President or Secretary, state reason: _____

SWORN TO (OR AFFIRMED) AND SUBSCRIBED BEFORE ME THE DAY AND YEAR AFORESAID.

Signature (Notary Public)

Date Commission Expires

(Notary Seal)

EMPLOYER OWNED / TRUST OWNED LIFE INSURANCE
(Also Known As "COLI" and/or "BOLI", etc. Premiums)
WORKING FORM T-8

ANY COMPANY WRITING THIS TYPE OF BUSINESS AS DEFINED IN 18 Del. C., §2704 MUST COMPLETE THIS FORM

>>> ALL OTHER COMPANIES — DO NOT RETURN THIS PAGE <<<

Complete this form for each Employer/Trust Owned Life Insurance Case. After completion, sum the amounts from Line 2, Line 5, and Line 6 for all cases and transfer the total amounts from each Line to the WF T-8 Summary Form on Page 4. If company has more cases, reproduce this Working Form or use a similar format and attach additional pages as needed.

1.	Case Name:				Case #:			
2.	Total Premium for this Case						\$	
3.	Net Premium for risks located in Delaware						\$	
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.						\$	
5.	Total DELAWARE Premium Amount for Calendar Year						\$	
		PREMIUM AMOUNT		TAX RATE		TAX AMOUNT		
TAX CALCULATION:	\$	@	2%	=	\$			
	\$	@	1.5%	=	\$			
	\$	@	1.25%	=	\$			
	\$	@	1%	=	\$			
6.	TOTAL Tax Due This Case						\$	

1.	Case Name:				Case #:			
2.	Total Premium for this Case						\$	
3.	Net Premium for risks located in Delaware						\$	
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.						\$	
5.	Total DELAWARE Premium Amount for Calendar Year						\$	
		PREMIUM AMOUNT		TAX RATE		TAX AMOUNT		
TAX CALCULATION:	\$	@	2%	=	\$			
	\$	@	1.5%	=	\$			
	\$	@	1.25%	=	\$			
	\$	@	1%	=	\$			
6.	TOTAL Tax Due This Case						\$	

1.	Case Name:				Case #:			
2.	Total Premium for this Case						\$	
3.	Net Premium for risks located in Delaware						\$	
4.	Net Premium for risks resident or located outside Delaware for which premium tax is not paid to the State of residency or location.						\$	
5.	Total DELAWARE Premium Amount for Calendar Year						\$	
		PREMIUM AMOUNT		TAX RATE		TAX AMOUNT		
TAX CALCULATION:	\$	@	2%	=	\$			
	\$	@	1.5%	=	\$			
	\$	@	1.25%	=	\$			
	\$	@	1%	=	\$			
6.	TOTAL Tax Due This Case						\$	

➤ Each case must be reported. This Form may be reproduced. Attach additional pages as needed. <